



REPLY TO
ATTENTION OF

CFSC-FM-C (215-1g)

DEPARTMENT OF THE ARMY
U.S. ARMY COMMUNITY AND FAMILY SUPPORT CENTER
ALEXANDRIA, VA 22331-05 03



26 JUN 1996

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Standard Operating Procedures (SOPs) for the Army Morale, Welfare, and Recreation Fund (AMWRF) Minor Construction (MC)/Self-Sufficiency Exemption (SSE) Program

1. The enclosed SOP contains recommendations made by the Process Action Team at their 7 May 96 meeting, held in Alexandria, VA. Additionally, comments provided by MACOMs from their review of the SOP, sent 16 May 96 via electronic mail or facsimile, are incorporated in the enclosure.

2. Request distribution to installations participating in this program. Point of contact is Ms. Elizabeth Johnson, CML 703-681-7304 or DSN 761-7304.

FOR THE COMMANDER:

Encl
as

JEFFREY R. DALBEY
Director, Financial
Management

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ARMY MORALE, WELFARE AND RECREATION FUND
MINOR CONSTRUCTION
SELF-SUFFICIENCY EXEMPTION PROGRAM
STANDING OPERATING PROCEDURE

1. PURPOSE. This document establishes guidance, prescribes submission requirements and disbursement procedures, and defines responsibilities governing the Army Morale, Welfare and Recreation Fund (AMWRF) Minor Construction (MC) Self-Sufficiency Exemption (SSE) Program.

1-2. REFERENCES.

- a. AR 215-1 chapters 11 and 12
- b. DOD 7000.14-R

1-3. SCOPE. The guidance and procedures contained in this document apply to all Morale, Welfare and Recreation (MWR) funds for which the Army has financial oversight responsibility. This program supports minor construction projects as defined in AR 215-1.

2-1. INTRODUCTION. This AMWRF funded program is established to provide funding assistance to support small MACOMs whose MC program exceeds its funding capability. Priority is given to small MACOMs; however, any MACOM may apply.

2-2. RESPONSIBILITIES.

- a. The MWR Board of Directors (BOD) sets Army goals and guidance for this program.
- b. The Major Command reviews its installations' exemption requests and forwards the requests, if justified, to the Commander, U.S. Army Community and Family Support Center (USACFSC).
- c. The Commander, USACFSC, validates requests using MWR BOD approved criteria and administers the program on behalf of the MWR BOD.
- d. The Executive Committee (EXCOM) develops recommended guidance, reviews annual requests, and refers exceptions to the MWR BOD.

CFSC-FM-C

SUBJECT: Standing Operating Procedure (SOP) for the Army Morale, Welfare and Recreation Fund (AMWRF) Minor Construction (MC)/Self-Sufficiency Exemption (SSE) Program

3-1. GUIDANCE.

a. The AMWRF's annual allocation to support this program cannot exceed 5 percent of the AAFES net dividend distribution to the AMWRF without specific approval of the MWR BOD.

b. Funding will be limited to minor construction projects between \$200,000 and \$500,000 and project must have OSD approval. Installations must fund their own furniture, fixtures and equipment (FF&E) requirements.

c. Approved MC exemption grants apply only for the current year. Projects may be budgeted over two years; however, MC/SSE funds should only be requested for the year of contract execution. Funding approval will expire at the end of the FY if the project is not under contract.

d. Funds will not be provided for items authorized appropriated funding.

e. All available funds of the Major Army Command (MACOM) in its entirety will be applied prior to SSE funds. Priority will be given to small MACOMs incapable of funding their entire CPMC program. The financial position of the MACOM will be validated to determine capability of funding requests.

3-2. SUBMISSION REQUIREMENTS.

a. All requests must be forwarded through the MACOM to Commander, USACFSC, ATTN: CFSC-FM-C not later than 1 September prior to fiscal year for which exemption is requested.

b. All requests must be accompanied by the approved consolidated NAF budget for the MACOM, including all schedules as well as the MACOM approved budget for the installation. All requests must be accompanied by a statement detailing projected cash source/use for period between 30 June actual balances and projected beginning balance shown on cash budget.

c. Installations requesting funding from this program must have met the established MWR BOD net income before depreciation (NIBD) standard for the prior year, and have an approved budget for the requested fiscal year (FY) that meets the standard.

CFSC-FM-C

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3-3. REVIEW PROCEDURES (MACOM).

a. Review installation/community budget and consolidated MACOM budget and IAW MWR BOD approved financial standards.

b. Review 5-year plan to ensure viable actions are planned so as to meet self-sufficiency requirements, to include CPMC, for future years.

3-4. REVIEW PROCEDURES (USACFSC).

a. Validate non-availability of MACOM funding using standard cash flow analysis as shown below:

Cash in bank	\$X,XXX,XXX
Less: Current liabilities	XXX,XXX
Less: NAFMC commitments	X,XXX,XXX
Plus: Projected NIBD	<u>XXX,XXX</u>
Funds available for CPMC program	XXX,XXX
Less: TOTAL CPMC Program	<u>XXX,XXX</u>
Equals: Validated exemption request (may not exceed project cost for requested project)	<u>\$ XX,XXX</u>

b. Provide evaluation results to the MACOM not later than 1 October.

3-5. DISBURSEMENT PROCEDURES.

a. MACOM/local funds will be used first to execute the MC project.

b. Cash transfer requests will be accompanied by copies of the “to be paid” invoices.

c. Cash transfer requests will include bank account number and unit number.

CFSC-FM-C

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3-6. ACCOUNTING PROCEDURES (DOD 7000.14-R).

a. Approved exemptions will only be recognized on installation/community financial statements once cash is received.

b. Upon receipt, funds will be recorded as contributed capital and recognized in the appropriated fixed asset account.